

VMR-VRO GUIDELINE - REQUIRED PAPERWORK FOR FOREIGN VENDORS

Checklist Reference -

Are there any IRS forms required of foreign vendors? Yes, a series named W-8s. There are four different forms.

What are the forms and where can they be found?

- W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, or
- W-ECI – Certificate of Foreign Person's Claim That Income is Effectively Connected with the Conduct of a Trade or Business in the United States.
- W-8EXP – Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding.
- W-8IMY – Certificate of Foreign Intermediary, Foreign, Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

When are the forms needed? The collection of the W-8s must be done on all foreign vendors prior to setting the vendor up in the database.

How do I know which form to use? Follow the instructions on the IRS W-8 Forms and Instructions for the Request of Forms W-8Ben, W-8ECI, W-8EXP, and W-8IMY.

The following web site provides the forms and instructions as to which form is to be used when. <http://www.nd.gov/spo/vendor/registry/forms/foreign-vendors.html>

Are there exceptions to collecting W-8's? On the state side we are exempting:

- One-time payments for refunds only.

Feel free to contact the Vendor Registry Office at spovendor@nd.gov for help or guidance in entering or updating vendor information. The Vendor Registry Office will research the information, take the appropriate action and respond to your inquiry in a timely manner.